



**Form PWH-RW
Performer or Performing Entity
Request for Reduction of Withholding**

**Massachusetts
Department of
Revenue**

Name of performer or performing entity	Social Security or Federal Identification number		
Address	City/Town	State	Zip
Telephone number	Fax number		
Name of performer withholding agent	Massachusetts Tax Registration number		
Address	City/Town	State	Zip
Telephone number	Fax number		
Name of venue	Date(s) of performance		

Withholding Reduction

- | | |
|---|----------|
| 1 Guarantee paid (contract amount) | 1 |
| 2 Expenses (from page 2) | 2 |
| 3 Net income from performance. Subtract line 2 from line 1 | 3 |

A performer or performing entity should use this form to request a reduction of Massachusetts income tax withholding. The completed form should be e-mailed to entertainers@dor.state.ma.us; mailed to **Massachusetts DOR, Bureau of Desk Audit, Filing Enforcement – Entertainment, 200 Arlington Street, Fourth Floor, Chelsea, MA, 02150**; or faxed to 617 887-6589. Massachusetts DOR must receive this form at least ten business days before the performance in order to authorize a reduction in withholding. If the request is granted, DOR will send a Notice of Withholding Waiver to the withholding agent and a copy to the performer(s) or performing entity. For more information, see *A Guide to Withholding Taxes on Performers and Performing Entities*, available at www.mass.gov/dor or by calling 617-887-MDOR.

Reduced Withholding Worksheet

Income

	Amount	Adjustments (DOR use only)
1 Guarantee	1	
2 Percentage earnings	2	
3 Production reimbursement.....	3	
4 Merchandise income	4	
5 Estimate per seat sold	5	
6 Venue capacity.....	6	
7 Estimated attendance	7	
8 Merchandise deal.....	8	
9 Sponsorship income.....	9	
10 Other:		
a	10a	
b	10b	
c	10c	
d	10d	
e	10e	
f.....	10f	

Expenses

11 Hotels and lodging.....	11	
12 Transportation	12	
13 Commissions	13	
14 Salaries (if Massachusetts taxes withheld)	14	
15 Per diem payments	15	
16 Accounting.....	16	
17 Insurance.....	17	
18 Other:		
a	18a	
b	18b	
c	18c	
d	18d	
e	18e	
f.....	18f	
19 Total expenses. Add lines 11 through 18f. Enter result on line 2 of page 1	19	